STATE OF IOWA

2013 FINANCIAL REPORT FISCAL YEAR ENDED **JUNE 30, 2013**

CITY OF SPIRIT LAKE , IOWA 16203000700000 **Spirit Lake City Clerk** 1803 Hill Avenue Spirit Lake, IA 51360

DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, **PLEASE**

Mary Mosiman, CPA **Auditor of State State Capitol Building**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

RETURN TO Des Moines, IA 50319-0004 **ALL FUNDS** Total actual Item description Governmental Proprietary Budget (b) (d) (a) (c) **Revenues and Other Financing Sources** 2,109,569 2,109,569 2,106,996 Taxes levied on property Less: Uncollected property taxes-levy year **Net current property taxes** 2,109,569 2,109,569 2,106,996 Delinquent property taxes 0 2,262,346 2,262,346 TIF revenues 2,321,402 1,129,072 1,129,072 1,047,240 Other city taxes 0 47,290 50,200 Licenses and permits 47,290 9,545 27,561 44,300 Use of money and property 18,016 Intergovernmental 550,805 550,805 627,000 Charges for fees and service 25,625 3,183,075 3,211,700 3,157,450 Special assessments 0 338,396 392,226 Miscellaneous 53,830 898,567 20,194,246 Other financing sources 18,508,469 764,712 19,273,181 Total revenues and other sources 3,994,008 30,501,651 24,981,117 28,975,125 **Expenditures and Other Financing Uses** Public safety 1,100,254 1,100,254 1,267,930 0 703,037 1,004,044 Public works 703,037 0 Health and social services 35,525 35,525 37,300 0 Culture and recreation 625,480 625,480 674,056 225,724 0 225,724 673,485 Community and economic development 0 General government 379,135 379,135 443,897 0 Debt service 16,488,386 16,488,386 16,654,832 0 2,851,266 Capital projects 2,374,083 2,374,083 **Total governmental activities** expenditures 21,931,624 21,931,624 23,606,810 Business type activities 2,680,258 2,680,258 3,111,889 **Total ALL expenditures** 21,931,624 26,718,699 2,680,258 24,611,882 5.293.022 Other financing uses, including transfers out 3,331,288 1,041,489 4,372,777 Total ALL expenditures/And other financing uses 25,262,912 3,721,747 28,984,659 32,011,721 Excess revenues and other sources over (Under) Expenditures/And other financing uses -281,795 272,261 -9,534 -1,510,070 Beginning fund balance July 1, 2012 2,561,674 2,931,731 5,493,405 5,493,405 Ending fund balance June 30, 2013 3,203,992 2,279,879 5,483,871 3,983,335 Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds: \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations. Indebtedness at June 30, 2013 Indebtedness at June 30, 2013 Amount - Omit cents Amount - Omit cents General obligation debt 29,653,000 Other long-term debt 0 Revenue debt 2,260,000 Short-term debt TIF Revenue debt 0 23,241,099 General obligation debt limit **CERTIFICATION** THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF Signature of city clerk Date Published/Posted Mark (x) one X Date Published Date Posted 10/16/2013 Printed name of city clerk Area Code Number Extension Telephone Mark Stevens 712 336-1871 Date signed Signature of Mayor or other City official (Name and Title) PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013				RIT LAKE			GAAP te by placing an X in			GAAP = CASH BA	ASIS
Line No.	Item description		Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	(g) and (h))	Line No.
<u> </u>		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A - TAXES			J .		T		T				1
2	Taxes levied on property	1,656,757	384,771	ļ	68,041			2,109,569			2,109,569	2
3	Less: Uncollected property taxes - Levy year	4 050 757	004.774	-	00.044			0		T04	0 100 500	3
4	Net current property taxes	1,656,757	384,771	-	68,041	0		2,109,569		T01	2,109,569	
5	Delinquent property taxes	4.050.757	204 774		00.044	0		0 400 500		T01	0.400.500	5
6	Total property tax	1,656,757	384,771	0.000.040	68,041] 0		2,109,569		T04	2,109,569	6
/	TIF revenues			2,262,346				2,262,346		T01	2,262,346	/
	Other city taxes	E2 C44	40 440	1	4 470	1		C7 400		TAE	C7 400	
8	Utility tax replacement excise taxes	53,614	12,413		1,472			67,499		T15	67,499	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	39,574						39,574		T15	39,574	
10	Parimutuel wager tax							0		C30 C30	0	10 11
11	Gaming wager tax Mobile home tax	4 000						4,990		T19	4,990	
12 13	Hotel/motel tax	4,990 89,416						89,416		T19	4,990 89,416	
14	Other local option taxes	927,593						927,593		T09	927,593	
15	TOTAL OTHER CITY TAXES	1,115,187	12,413	0	1,472	0		0 1,129,072	0	109	1,129,072	
	Section B - LICENSES AND PERMITS	47,290		j U	1,472	U	,	47,290	0	T29	47,290	
	Section C - USE OF MONEY AND PROPERTY	47,290						47,290		129	47,290	17
17 18	Interest	4,473	688	1,618	52	1,209		8,040	12,016	U20	20,056	
19	Rents and royalties	1,505	000	1,010	52	1,209		1,505	6,000		7,505	
20	Other miscellaneous use of money and property	1,505						1,505	0,000	U20	7,505	20
21	Other miscellaneous use of money and property							0		020	0	21
22	TOTAL USE OF MONEY AND PROPERTY	5,978	688	1,618	52	1,209		9,545	18,016		27,561	
23	TOTAL COL OF MONET AND THOSE ENTT	3,970	000	1,010	32	1,203		J 3,5 4 5	10,010		27,501	
	Section D - INTERGOVERNMENTAL											23 24
24	Section D - INTERGOVERNMENTAL										1	25
25 26	Endoral grants and raimburgaments										I	26
27	Federal grants and reimbursements Federal grants					1		ا ما		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32	1 dyment in lied of taxes									D00	0	32
33	Total Federal grants and reimbursements	0	0	Ω	0	0			n		0	33
34	Total Todoral granto and Tollibaroomonio					<u> </u>		<u> </u>				34
35											1	35
36												36
37												37
38												38
39												39
40												40
												-

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 201	3 Continued		CITY OF SPII	RIT LAKE			GAAP	X	NON-G	GAAP = CASH B	ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
14	Ocation D. INTERCOVERNMENTAL Continued	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(1)	
	Section D - INTERGOVERNMENTAL - Continued	-										41
42	State shared revenues	4										42 43
43	Road use taxes	4	463,698	1				463,698		C46	463,698	44
45	Nodu use taxes		403,090	J				403,090		C40	403,090	45
46												46
47												47
48	Other state grants and reimbursements	-										48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	
54	g-carring-carring							0		C89	0	54
55	Enrich IA Direct State Aid	4,732	2					4,732			4,732	
56		, -						0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	4,732	463,698	0	0	0	C	468,430	0		468,430	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	35,438	3					35,438		D89	35,438	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	Police Contractual Services	46,937	,					46,937		D89	46,937	
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	82,375	0	0	0	0	C	82,375	0		82,375	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	87,107	463,698	0	0	0	C	550,805	0		550,805	71
72	Section E - CHARGES FOR FEES AND SERVICE	1			•			· · · · · · · · · · · · · · · · · · ·			·	72
73	Water							ol	1,942,385	A91	1,942,385	
74	Sewer							0	314,234	A8Ø	314,234	
75	Electric							0	·	A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	900,831		900,831	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 3	30, 2013 Continued		CITY OF SPIR	RIT LAKE			GAAP	X	NON-C	GAAP = CASH E	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued	(a)	[(b)	(c)	(d)	(e)	(1)	(9)	(11)		(1)	81
82	Transit				1	1		οΙ		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone					+ +		0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:		l	1	l	1		<u> </u>		7.00		88
89	Nursing home			1		T T		ol		A89	0	89
90	Police service fees	11,612				+		11,612		A89	11,612	
91	Prisoner care	11,012				+ +		0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges					+ +		0		A89	0	93
94	Sidewalk street repair charges					+		0		A44	0	94
95	Housing and urban renewal charges					+ +		0		A5Ø	0	95
96	River port and terminal fees					+ +		0		A87	0	96
97	Public scales					+ +		0		A89	0	97
98	Cemetery charges					+ +		0		A03	0	98
99	Library charges	7,759				+		7,759		A89	7,759	
100	Park, recreation, and cultural charges	7,700				+		0		A61	0	100
101	Animal control charges	2,841						2,841		A89	2,841	
102	Other charges - Specify	3,413				+		3,413		7100	3,413	
103	This shanges spoony	3,110						0			0	103
104	TOTAL CHARGES FOR SERVICE	25,625	0	0	C	0	0	25,625	3,157,450		3,183,075	
105	Continue C CRECIAL ACCECUMENTS		1	1	I	1		ol		1104	0	105
	Section F - SPECIAL ASSESSMENTS							U		U01		106
	Section G - MISCELLANEOUS	11 705	10.044	1	I	404.475		400.004		1100	400,004	107
108	Contributions	11,705	· ·			104,475		130,024	4.047	U99	130,024	
109	Deposits and sales/fuel tax refunds	2,169		ļ		+		2,169	4,647		6,816	
110	Sale of property and merchandise	10.010	40.050					0		U11	0 100	110
111	Fines	43,343	19,856			+		63,199	07.400	U30	63,199	
112	Internal service charges					+ +		0	27,480		27,480	
113	Other miscellaneous - Specify	40.450		-		+ +		0	284		284	
114	Reimbr. Damages to city property	13,153		-		+ +		13,153	20,168		33,321	
115	Insurance premium refunds	10,123				1		10,123	1,251		11,374	
116	Energy Improvments Rebate	1,486				0.4.005		1,486			1,486	
117	Misc. Refunds	2,572	3,845			24,092		30,509			30,509	
118	Collection Fees Reimbursed	755				 		755			755	
119	Reimbr Development Costs	86,978				+		86,978			86,978	+
120	TOTAL MISCELLANEOUS	172,284	37,545	0	(128,567	0	338,396	53,830		392,226	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 Continued			CITY OF SPIR	RIT LAKE			GAAP	X	NON-	GAAP = CASH E	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,110,228	899,115	2,263,964	69,565	129,776	C	6,472,648	3,229,296		9,701,944	121
122		, , ,		, ,	,				, ,			122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				13,755,223	1,145,181		14,900,404		NR	14,900,404	
126	Proceeds of anticipatory warrants or other short-term debt	5.40.405	22.222		700.050	104 700		0	400.004	A89	0	126
127 128	Regular transfers in and interfund loans Internal TIF loans and transfers in	549,465	60,000		793,953 1,772,855			1,835,210 1,772,855	409,034 355,678		2,244,244	
129	internal TIP loans and transfers in				1,772,000			1,772,000	333,076		2,128,533	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	549,465	60,000	0	16,322,031	1,576,973	C	18,508,469	764,712		19,273,181	+
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,659,693	959,115	2,263,964			C	24,981,117	3,994,008		28,975,125	132
133								1				133
	Beginning fund balance July 1, 2012	1,063,645	289,096	520,137	98,010	590,786		2,561,674	2,931,731		5,493,405	
135	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,723,338	1,248,211	2,784,101	16,489,606	2,297,535	C	27,542,791	6,925,739		34,468,530	
137 138												137 138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013				RIT LAKE			GAAP	D	NON-G	BAAP = CASH E	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY		· ·		. ,		, ,	,	, ,		,,	1
2	Police department/Crime prevention — Current operation	762,779	175,371					938,150		E62	938,150	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction					1		0		F62	0) 4
5	Jail — Current operation					İ		0		E04	0) 5
6	Purchase of land and equipment					1		0		G04	0	
7	Construction					1		0		F04	0	7
8	Emergency management — Current operation					1		0		E89	0	8
9	Purchase of land and equipment					1		1 0		G89	0	9
10	Flood control — Current operation					1		0		E59	0	10
11	Purchase of land and equipment					İ		0		G59	0	
12	Construction					1		1 0		F59	0	
	Fire department — Current operation	101,197				1		101,197		E24	101,197	
14	Purchase of land and equipment					1		0		G24	0	
15	Construction	1				†		1 0		F24	0	
	Ambulance — Current operation	1				1		0		E32	0	+
17	Purchase of land and equipment	1				 		0		G32	0	_
	Building inspections — Current operation	49,616	11,291			i i		60,907		E66	60,907	
19	Purchase of land and equipment		-			i i		1 0		G66	0	19
20	Construction	1				i i		i ol		F66	0	20
	Miscellaneous protective services — Current operation	1				 		0		E66	0	21
22	Purchase of land and equipment	1				i i		0		G66	0	22
23	Construction	1				1		0		F66	0	23
	Animal control — Current operation	1				1		l ol		E32	0	24
25	Purchase of land and equipment	 						1 0		G32	0	25
26	Construction	1				1		0		F32	0	26
	Other public safety — Current operation	+ 1						0		E89	0	27
28	Purchase of land and equipment	1				i i		0		G89	0	+
29		1				1		1 0			0	+
30		1				1		0			0	
31		1				1		l ol			0	31
32		1				i i		i ol			0	32
33								0			0	33
34		+ 1						0			0	34
35		1				1		l ol			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	
40	TOTAL PUBLIC SAFETY	913,592	186,662	0	0	0	0	1,100,254			1,100,254	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 Continued				RIT LAKE			GAAP	D	NON-C	GAAP = CASH B	ASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS										,	41
42	Roads, bridges, sidewalks — Current operation	254,734	127,042					381,776		E44	381,776	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	11,875	180,999					192,874		E44	192,874	48
49	Traffic control safety — Current operation		7,519					7,519		E44	7,519	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		40,860					40,860		E44	40,860	52
53	Purchase of land and equipment		·					0		G44	0	
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	
	Street cleaning — Current operation		7,190					7,190		E81	7,190	
58	Purchase of land and equipment		•					0		G81	0	
	Airport (if not an enterprise) — Current operation	6,000						6,000		E01	6,000	
60	Purchase of land and equipment	,				İ		0		G01	0	
61	Construction							0		F01	0	
	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	
64	Construction							1 0		F81	0	
	Other public works — Current operation	55,558	11,260					66,818		E89	66,818	
66	Purchase of land and equipment	,	·					0		G89	0	66
67	Construction							0		F89	0	
68											0	68
69											0	
70											0	70
71											0	71
72											0	72
73											0	
74											0	
75											0	
76											0	
77											0	
78											0	78
79											0	
80	TOTAL PUBLIC WORKS	328,167	374,870	0	0	0	0	703,037			703,037	80

						ı						
Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	R ENDED JUNE 30, 2013	3 Continued	CITY OF SPII	RIT LAKE			GAAP		NON-G	GAAP = CASH E	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES		, ,	. ,		, , ,	()	1 (5/ 1	\			81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	
88	Health regulation and inspections — Current operation							0		E32	0	
89	Purchase of land and equipment							0		G32	0	89
90	Construction					i i		0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	35,525						35,525		E79	35,525	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	35,525	0	0	0	0	C	35,525			35,525	103
104		•		•	•							104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 Continued			CITY OF SPIF	RIT LAKE			GAAP		X NON-G	GAAP = CASH E	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION	` '		, ,				. (6/	` '	,	, ,	121
122	Library services — Current operation	209,074	66,964					276,038		E52	276,038	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	174,617	36,574					211,191		E61	211,191	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	138,251						138,251		E61	138,251	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	521,942	103,538	0	0	0	C	625,480			625,480	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	40,003						40,003		E89	40,003	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction						-	0		F50	0	
	Planning and zoning — Current operation	2,500						2,500		E29	2,500	
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	95,170						95,170		E89	95,170	
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			88,051				88,051		E89	88,051	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	137,673	0	88,051	0	0	C	225,724			225,724	154
155			TIF Rehates of	re expended out of	the TIF Special							155
156				vithin the Communi								156
157				ent program's activ								157
158				1 - 3	,							158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	NDED JUNE 30, 2013	Continued	CITY OF SPIF	RIT LAKE			GAAP	2	NON-G	SAAP = CASH E	3ASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT	\		\			()	1 (0/	\ /			159
160	Mayor, council and city manager — Current operation	31,211	1,865					33,076		E29	33,076	160
161	Purchase of land and equipment	<u> </u>	,					0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	145,594	34,294					179,888		E23	179,888	162
163	Purchase of land and equipment	<u> </u>	,					0		G23	0	163
164	Elections — Current operation	1,960						1,960		E89	1,960	
165	Purchase of land and equipment	,						0		G89	0	165
166	Legal services and city attorney — Current operation	20,361						20,361		E25	20,361	166
167	Purchase of land and equipment	·						0		G25	0	167
168	City hall and general buildings — Current operation	24,285						24,285		E31	24,285	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	67,857	51,708					119,565		E89	119,565	172
173	Purchase of land and equipment	·						0		G89	0	173
174	' '							0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	291,268	87,867	0	0	0	0	379,135			379,135	176
	Section G — DEBT SERVICE	, , , , , , , , , , , , , , , , , , ,	,		16,488,386			16,488,386			16,488,386	
178					10,100,000			0			0	178
179								0			0	179
180								0			0	180
181								0			0	
182	TOTAL DEBT SERVICE	0	0	0	16,488,386	0	0	16,488,386			16,488,386	
	Section H — REGULAR CAPITAL PROJECTS — Specify		· ·	· ·	10, 100,000	ı		10, 100,000			10, 100,000	183
184	City Facilities, street and storm water improvement projects					74,763		74,763			74,763	
185	only radinaces, street and storm water improvement projects					74,700		14,700			0	185
186											0	186
187	Subtotal Regular Capital Projects	0	0	0	0	74,763	0	74,763			74,763	
188	— TIF CAPITAL PROJECTS — Specify	-	-	-	-	,1	-	, ,,,			0	188
189	Streets, infrastructure and park renovation					2,299,320		2,299,320			2,299,320	
190	Choose, miradiractare and park fortovation					2,200,020		2,233,320			2,200,020 N	190
191											0	191
192	Subtotal TIF Capital Projects	0	0	0	0	2,299,320	0	2,299,320			2,299,320	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,374,083	0	2,374,083			2,374,083	
	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,228,167	U	88,051	16 400 200							
194		2,220,107	152,931	00,001	16,488,386	2,3/4,063	U	21,931,624			21,931,624	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 Continued		3 Continued	CITY OF SPII	RIT LAKE			GAAP	X	NON-C	GAAP = CASH I	BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue (c)	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES	(~)	1 (~)	()	(~/	(~)	\.	(9)	(/		(-7	197
	Water — Current operation								1,336,960	E91	1,336,960	
199	Purchase of land and equipment								16,149		16,149	
200	Construction								121,484	F91	121,484	200
201	Sewer and sewage disposal — Current operation								121,742	E80	121,742	201
202	Purchase of land and equipment									G80	0	202
203	Construction								22,171	F80	22,171	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								804,036	E81	804,036	
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	
	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	NDED JUNE 30, 201	3 Continued	CITY OF SPIF	RIT LAKE		Total		AAP = CASH E	BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.		` /	` /	` ,		, , ,	, (6)	` /		`,	237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								257,716		257,716	
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify	_						_				245
246											0	246
247											0	247
248											0	0
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,680,258		2,680,258	
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,228,167	752,937	88,051	16,488,386	2,374,083	C	21,931,624	2,680,258		24,611,882	253
	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,182,990				19,765		1,202,755	1,041,489		2,244,244	255
256	Internal TIF loans/repayments and transfers out			2,128,533				2,128,533			2,128,533	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,182,990	0	2,128,533	0	19,765	C	3,331,288	1,041,489		4,372,777	258
	TOTAL EXPENDITURES AND OTHER FINANCING USES											
259	(Sum of lines 253 and 258)	3,411,157	752,937	2,216,584	16,488,386	2,393,848	C	25,262,912	3,721,747		28,984,659	259
260												260
261	Ending fund balance June 30, 2013:											261
	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		495,274	567,517	1,220			1,064,011			1,064,011	
265	Committed	253,964			, -			253,964			253,964	
266	Assigned	49,562						49,562		 	49,562	
267	Unassigned	1,008,655				-96,313		912,342			912,342	
268	Total Governmental	1,312,181		567,517	1,220						2,279,879	
	Proprietary		,	·	·				3,203,992		3,203,992	
270	Total ending fund balance June 30, 2013	1,312,181	495,274	567,517	1,220	-96,313	C	2,279,879	3,203,992		5,483,871	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,723,338	1,248,211	2,784,101	16,489,606	2,297,535	0	27,542,791	6,925,739		34,468,530	271
272												272

Part III	Please report belo	IENTAL EXPENDITURE bw expenditures made to enditures in part II. Ente	the State or to other	CITY OF SPIRIT LAKE local governments on	a reimbursement or c	ost sharing basis.		
	Purpose	Amount paid to other					Purpose	Amount paid
	Correction	local governments MØ5 \$					Highways	to StateL44 \$ 0
	Health						All other	L89 \$ 0
	Highways Transit subsidies		-					
	Libraries							
	Police protection Sewerage		-					
	Sanitation	M81						
Part IV	All otherSALARIES AND \							
· Giller	Report here the to retirement, etc. In	otal salaries and wages per clude also salaries and versions and versions and wages of municipals	wages paid to employe	ees of any utility owne	d and operated by you			
							Amount - Omit ce	ents
	Total salaries	and wages paid				zøø \$	1	,928,380
Part V	DEBT OUTSTAN	DING, ISSUED, AND RE	ETIRED					
A. Long-term debt	Debt	Debt during the	fiscal year		Debt Outsta	anding JUNE 30, 2013		
	outstanding	Januard.	Datinad	0	TIE	Davis	Others	Interest paid
Purpose	JULY 1, 2012	Issued	Retired	General obligation	TIF revenue	Revenue	Other	this year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1. Water utility	19U \$ 2,475,00	29U	39U \$ 215,000	49U \$	49U \$	\$ 2,260,00	49U ol\$	191 \$ 34,180
	19U	29U	39U	49U	49U	49U	49U	189
2. Sewer utility	19U	29U	39U	49U	49U	49U		192
3. Electric utility	19U	29U	39U	49U	49U	49U		193
4. Gas utility	19U	29U	39U	49U	49U	49U		l94
5. Transit-bus6. Industrial	 19T	24T	34T		44T	44T		189
Revenue		241	341		441	1441		109
7. Mortgage revenue	19T	24T	34T		44T	44T		189
	19U	29U	39U	49U	49U	49U	49U	189
8. TIF revenue Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. G.O.	30,583,00					1490	490	803,984
G.O. Water 10. Tower	19U	29U	39U	49U	49U	49U	49U	189
G.O. Water	19U	29U	39U	49U	49U	49U	49U	189
11. Plant	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.								
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	33,058,00	15,160,00	15,799,000	29,653,000	C	2,260,00	0	0 838,164
B. Short-term debt	t			61V	I	Amount - Omit ce	ents	
	Outstanding as of	JULY 1, 2012		\$				
	Outstanding as o	f JUNE 30, 2013		64V				
Part VI		N FOR GENERAL OBL	IGATION BONDS	Ψ		Amount - Omit cen	its	
Click to visit DOM		VAL BY INDIVIDUAL LEVY AUT Actual valuation Janu		\$	464.8	21,984	x .05 = \$	23,241,099
Part VII		STMENT ASSETS AS OF		Ψ	1 101,0	21,304	χ.03 = φ	25,241,099
Type o	of asset	Bond and	Bond construction	Amount - Omit cer Pension/retirem		Total		
		interest funds (a)	funds (b)	funds (c)	funds (d)	(e)		
Cash and invest								
cash on hand, Cl checking and sav								
Federal securities	s, Federal agency							
securities, State government secu								
other securities.		WØ1	W31		W61			
real property.		\$ 177,86	\$		5 30	5,4	83,871	
REMARKS		177,00	<u>~1 </u>	ı	1 5,30	V98	50,011	